



MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

2004
FORM
MO-1041

FOR THE CALENDAR YEAR 2004 OR FISCAL YEAR BEGINNING **2004, ENDING** **, 20**

THIS RETURN IS DUE ON OR BEFORE THE FIFTEENTH DAY OF THE FOURTH MONTH AFTER CLOSE OF THE TAXABLE YEAR. ATTACH COPY OF FEDERAL FORM 1041 AND SUPPORTING SCHEDULES, INCLUDING SCHEDULE K-1.

CHECK APPLICABLE BOXES: ☐ Amended ☐ Final
☐ Address, FEIN Change

NAME OF ESTATE OR TRUST	IF ESTATE, ENTER SOCIAL SECURITY NUMBER OF DECEDENT	SOCIAL SECURITY NUMBER	FEDERAL I.D. NUMBER
NAME AND TITLE OF FIDUCIARY			DOR USE ONLY
ADDRESS OF FIDUCIARY (NUMBER AND STREET)			P.M. EXT.
CITY, STATE, ZIP CODE			CODE

INFORMATION FOR FILING

- A. CHECK WHETHER: ☐ ESTATE ☐ BANKRUPTCY ESTATE ☐ SIMPLE TRUST ☐ GRANTOR TRUST ☐ COMPLEX TRUST
- B. IF TRUST, CHECK WHETHER: ☐ TESTAMENTARY ☐ INTER VIVOS
- C. CHECK WHETHER ESTATE OR TRUST IS: ☐ RESIDENT ☐ NONRESIDENT
- D. HAS FINAL DISTRIBUTION OF ASSETS BEEN MADE DURING THE YEAR? ☐ YES ☐ NO
- E. During this taxable year, was this estate or trust notified of any federal change for any prior years? ☐ Yes ☐ No
If YES, has an amended Missouri return been filed? If an amended return has not been filed, attach explanation as to why not.
- F. Is a Federal Schedule K-1 attached for **each** beneficiary? ☐ YES ☐ NO If YES, how many? If NO, attach explanation.
- G. Did the estate or trust receive federal tax-exempt income? ☐ YES ☐ NO (If "yes", enter the amount of non-Missouri tax-exempt interest income and exempt-interest dividends here \$, and on the reverse side, Part 1, Line 4).
- H. Does the estate or trust have any Missouri adjustments from Part 1 on the reverse side? ☐ YES ☐ NO
- I. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? ☐ YES ☐ NO (or not applicable)
- J. Does Federal Form 1041, Line 22 reflect any taxable income of the estate or trust? ☐ YES ☐ NO
- K. If **no** to **all** four questions, do **not** complete remainder of form. **Do** complete Form MO-NRF, Part 3 for nonresident beneficiaries, if a distribution of Missouri source income was made.
- L. If a **nonresident** estate or trust with income from both Missouri and non-Missouri sources — omit Lines 1–11, attach Form MO-NRF, check this box ☐ and skip to Line 12.

INCOME

1. Federal taxable income (from Federal Form 1041, Line 22 but not less than 0)	1	00
2. Federal income tax (from Federal Form 1041, Schedule G, Line 4)	2	00
3. Other federal income tax (from Federal Form 1041, Schedule G, Lines 2a and 5)	3	00
4. Total federal deductions — add Lines 2 and 3	4	00
5. Federal tax deduction. Enter amount from Line 4 not to exceed \$5,000	5	00
6. Capital gain exclusion on sale of low income housing; see instructions.	6	00
7. Estate or trust's share of Missouri fiduciary adjustment — SUBTRACTION (from Part 2, Column 6)	7	00
8. Total subtractions — add Lines 5, 6, and 7	8	00
9. Estate or trust's share of Missouri fiduciary adjustment — ADDITION (from Part 2, Column 6)	9	00
10. Balance — Line 1 less Line 8, plus Line 9	10	00
11. Excess federal exemption (if Line 1 is equal to zero and Line 10 is positive, enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero, after all other deductions are subtracted). Exemption is not allowed on final return	11	00
12. Missouri taxable income (Line 10 less Line 11 for Missouri residents or from Form MO-NRF, Part 1, Line 9 for nonresidents)	12	00

TAX

13. MISSOURI INCOME TAX (see 2004 tax table on page 7 of instructions)	13	00
14. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return)	14	00
15. BALANCE — subtract Line 14 from Line 13	15	00
16. Other taxes (check the appropriate box) <input type="checkbox"/> Lump sum distribution <input type="checkbox"/> Recapture taxes	16	00
17. TOTAL TAX — add Lines 15 and 16	17	00

CREDITS AND PAYMENTS

18. Credits (attach Form MO-TC)	18	00
19. Payments (see instructions)	19	00
20. TOTAL CREDITS AND PAYMENTS. Add Lines 18 and 19 and enter amount here.	20	00

REFUND OR TAX DUE

21. OVERPAYMENT — If Line 20 is greater than Line 17, enter amount overpaid	REFUND	21	00
22. TAX DUE — If Line 17 is greater than Line 20, enter amount due		22	00
23. Interest		23	00
24. Additions to tax (for either late filing OR late payment)		24	00
25. TOTAL DUE — add Lines 22 through 24 (U.S. funds only)	(PAY THIS AMOUNT) TOTAL DUE	25	00

DOR USE ONLY

NAME OF ESTATE OR TRUST AS SHOWN ON PAGE 1

FEDERAL I.D. NUMBER

PART 1 — MISSOURI FIDUCIARY ADJUSTMENT

Enter Missouri modifications which are related to items of income, gain, loss, and deductions that are determinants of federal distributable net income.

ADDITIONS (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1041, Line 11	1		00		
2. Less: Kansas City and St. Louis earnings taxes	2		00		
3. Net (subtract Line 2 from Line 1)				3	00
4. Non-Missouri state and local bond interest	4		00		
5. Less: related expenses (omit if less than \$500)	5		00		
6. Net (subtract Line 5 from Line 4)				6	00
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)				7	00
8. Missouri depreciation adjustment (See Section 143.121, RSMo.)				8	00
9. Net operating loss (See Section 143.121.2(d), RSMo.)				9	00
10. Total of Lines 3, 6, 7, 8, and 9				10	00

SUBTRACTIONS (attach explanation of each item)

11. Interest from exempt federal obligations (attach a detailed list)	11		00		
12. Less: related expenses (omit if less than \$500)	12		00		
13. Net (subtract Line 12 from Line 11)				13	00
14. Amount of any state income tax refund included in federal taxable income				14	00
15. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)				15	00
16. Missouri depreciation adjustment (See Section 143.121, RSMo.)				16	00
17. Total of Lines 13, 14, 15, and 16				17	00
18. Missouri fiduciary adjustment — NET ADDITION — excess Line 10 over Line 17				18	00
19. Missouri fiduciary adjustment — NET SUBTRACTION — excess Line 17 over Line 10				19	00

PART 2 — ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

Complete Part 2 ONLY if Part 1 indicates a Missouri fiduciary adjustment. The adjustment is allocated among all beneficiaries and estate or trust in the same ratio as their relative shares of federal distributable net income.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)

1. NAME OF EACH BENEFICIARY. ALL BENEFICIARIES MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF BENEFICIARY IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	SHARES OF FEDERAL DISTRIBUTABLE NET INCOME		6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT	
			4. PERCENT	5. AMOUNT	<input type="checkbox"/> ADDITION	<input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>		%	00		00
b)	<input type="checkbox"/>		%	00		00
c)	<input type="checkbox"/>		%	00		00
d)	<input type="checkbox"/>		%	00		00
Charitable Beneficiaries			%	00		00
Estate or Trust			%	00		00
TOTALS			100%	00		00

COLUMN 4 — Indicate percentages.

COLUMN 5 — Total federal distributable net income must be the same as Federal Form 1041, Schedule B, Line 7.

COLUMN 6 — Enter Missouri fiduciary adjustment from Part 1, Line 18 or 19, as the total of Column 6. Multiply each percentage in Column 4 by the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.

COLUMNS 4, 5, AND 6 — Attach a detailed explanation of the allocation method used if there is no federal distributable net income or if the percentages do not agree with the relative shares indicated on Federal Form 1041, Schedules B and K-1.

COLUMN 6 — The amount after each name is reported as a modification, either as an addition to or subtraction from federal adjusted gross income. Each beneficiary should add the explanation: "FIDUCIARY ADJUSTMENT — (NAME OF ESTATE OR TRUST)". A copy of this part (or its information) must be provided to each beneficiary. The estate or trust's share of the adjustment is entered on Page 1, Line 7 or Line 9.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm.

☐ YES ☐ NO

PREPARER'S TELEPHONE NUMBER

SIGNATURE — PLEASE SIGN BELOW

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY

SIGNATURE OF PREPARER OTHER THAN FIDUCIARY

FEIN OR PTIN

DATE

TELEPHONE NO.

ADDRESS

DATE

DOR
USE
ONLY☐ S
☐ E
☐ P
☐ F**MAIL RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY MO 65105-3815.**